

R865. Tax Commission, Auditing.

R865-12L. Local Sales and Use Tax.

R865-12L-14. Local Sales and Use Tax Distributions and Redistributions Pursuant to Utah Code Ann. Sections 59-12-210 and 59-12-210.1.

(1) For purposes of making a redistribution of sales and use tax revenues under Section 59-12-210.1:

(a) “de minimis” means less than \$1,000; and

(b) “extraordinary circumstances” means the following circumstances that the commission becomes aware of:

(i) an error in the commission’s tax systems or procedures that increases or decreases the overall distribution of sales and use tax revenues to a county, city, or town by \$10,000 or more; or

(ii) an error in the calculation, collection, or reporting of a locally imposed sales and use tax by a significant segment of an industry if the error increases or decreases the overall distribution of sales and use tax revenues to a county, city, or town by \$10,000 or more.

(2) The commission shall, on a monthly basis, furnish each county, city, and town with the listings of local sales and use taxes remitted for transactions located within the county, city, or town.

(a) After receiving each listing, the county, city, or town shall advise the commission within 90 days:

(i) if the listing is incorrect; and

(ii) make corrections regarding firms omitted from the list or firms listed but not doing business in their taxing jurisdiction.

(b) The commission shall make subsequent distributions based on the notification the commission receives from a county, city, or town under Subsection (2)(a).

(3) If a redistribution is required by Section 59-12-210.1, the commission shall provide the notice of redistribution described in Subsection 59-12-210.1(2) to each original and secondary recipient political subdivision that is impacted by the redistribution in an amount that exceeds the de minimis amount.

KEY: taxation, sales tax, restaurants, collections

Effective: 12/08/2009